

**TABLE 4G<sup>a</sup>**  
**Personal Income Tax Statistics**  
**PART-YEAR RESIDENT AND NONRESIDENT RETURNS**  
**1997 Taxable Year**

Item	Number	Amount (Thousands)
Number of Returns - All	564,052	-
Number of Returns - Taxable	407,059	-
Federal AGI	564,052	\$ 97,949,591
California Adjustments <sup>3</sup>	564,052	2,797,121
California AGI <sup>1</sup>	564,052	15,446,388
California Deductions <sup>2</sup>	564,052	9,811,208
Taxable Income <sup>4</sup>	564,052	92,714,304
Total Tax Liability <sup>5</sup>	564,052	908,223
Salaries and Wages	463,466	43,740,548
Interest	399,832	6,727,322
Dividends	248,182	4,837,434
Business Income - Profit <sup>6</sup>	67,537	3,151,753
Business Income - Loss <sup>6</sup>	28,913	652,407
Net Sale of Capital Assets - Profit <sup>8</sup>	193,208	25,437,940
Net Sale of Capital Assets - Loss <sup>8</sup>	41,352	99,406
Taxable Pensions and Annuities	92,875	1,997,778
Rents and Royalties - Profit	46,026	1,243,496
Rents and Royalties - Loss	62,009	610,484
Partnerships and S Corporations - Profit <sup>7</sup>	75,522	20,563,550
Partnerships and S Corporations - Loss <sup>7</sup>	28,434	4,068,765
Estate and Trusts - Profit	10,844	937,229
Estate and Trusts - Loss	826	321,026
Farm Income - Profit	2,473	31,265
Farm Income - Loss	7,850	343,795
All Other Income Sources - Profit <sup>9</sup>	240,231	3,479,584
All Other Income Sources - Loss <sup>9</sup>	33,444	9,476,618
Individual Retirement Plan <sup>10, 18</sup>	28,394	62,002
Moving Expenses	89,975	313,087
Half Self-Employment Tax <sup>10</sup>	84,063	258,068
Self-Employed Health Insurance <sup>10</sup>	35,390	57,992
Self-Employed Retirement Plan <sup>10</sup>	24,850	433,140
Penalty on Early Withdrawal on Savings	6,540	1,382
Alimony Paid	7,485	212,613
Total Adjustments <sup>11</sup>	195,665	1,394,012
California Adjustments - Subtractions <sup>3</sup>	371,377	6,134,939
California Adjustments - Additions <sup>3</sup>	104,545	8,932,066
Medical Expenses	24,264	134,164

Item	Number	Amount (Thousands)
State and Local Income Taxes	248,748	\$ 4,835,228
Real Estate Taxes	209,124	875,530
Other Taxes	48,143	81,468
Total Taxes	264,960	5,855,368
Mortgage Interest	187,241	2,450,095
Points, Investment and Personal Interest	70,866	1,667,097
Total Interest <sup>12</sup>	199,144	4,117,186
Cash/Check Contributions	214,305	8,970,621
Non-Cash Contributions	128,143	2,930,502
Contribution Carryover	4,787	502,223
Total Contributions <sup>13</sup>	222,743	3,654,195
Casualty and Theft Losses	2,232	20,675
All Other Deductions <sup>14</sup>	84,860	1,063,951
Calif. Adjs. to Fed. Itemized Deductions <sup>3</sup>	308,566	5,058,231
California Itemized Deductions	241,240	8,653,061
California Standard Deductions	322,808	1,162,085
Personal Exemption Credit <sup>15</sup>	821,224	55,844
Dependent Exemption Credit	335,711	22,833
Senior/Blind Exemption Credits	74,199	5,047
Los Angeles Revitalization Zone Credit	1,925	1,915
Manufacturer's Investment Credit	320	1,500
Other State Tax Credits	23,441	47,908
Other Special Credits	4,890	3,396
Total Special Credits	30,803	54,718
G-1 Tax/5870A Tax	556	19
Alternative Minimum Tax	4,249	4,200
Other Taxes	12,162	9,163
Taxes Withheld	375,963	559,313
Estimated Taxes Paid	68,097	415,477
Excess State Disability Insurance (SDI)	5,848	301
Overpayment	303,494	233,811
Credit to Next Year's Tax	25,637	62,729
Total Voluntary Contributions	5,365	1,457
Refund	287,254	171,319
Tax Due	182,040	167,113
Remittance Amount	168,968	151,440

Footnotes follow this section.